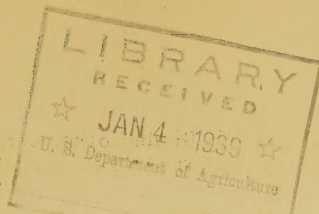


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Issued December 6, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

INSTRUCTIONS PERTAINING TO COTTON MARKETING QUOTAS FOR 1938

PART IV. AUDIT BY STATE COMMITTEE OF COUNTY OFFICE RECORDS  
AND REPORTS

Section 401. General Instructions. - (a) Part IV of these instructions relates to specific provisions of Cotton 207, "Regulations Pertaining to Cotton Marketing Quotas for the 1938-1939 Marketing Year" (hereinafter referred to as the regulations), and outlines the procedure to be followed by the State committee (hereinafter referred to as the State office) in auditing and accounting for certain forms, records, reports, accounts, and files prescribed by Part II of these instructions to be maintained in the office of the county committee (hereinafter referred to as the county office).

(b) The examination of the records and reports of the county office shall be conducted in the county office after the ginning season in the county for the 1938-1939 crop year is ended and the operators of a substantial majority of the farms in the county on which the acreages planted to cotton exceeded the cotton acreage allotments established therefor have filed or should have filed final reports on forms Cotton 217. <sup>1/</sup> If at the time of the examination the accounts for all farms in the county are not complete, or cannot be completed during the course of the examination, the accounts for the farms in the county which are complete shall be audited and so marked, and the accounts for the remaining farms in the county shall be audited as soon thereafter as may be practicable.

(c) The examination shall be conducted by auditors under the supervision of the State office. The work of each auditor shall be verified by the person in the State office who is directly in charge of the auditors (hereinafter referred to as the supervisor). The supervisor shall select at random a number of representative counties equal to approximately twenty percent of the total number of county offices examined by the auditor, in which the supervisor shall re-audit not less than twenty percent of the farm accounts and county office records and reports in connection therewith in order to determine the accuracy and impartiality of the auditor's examination and report thereon. If such reaudit discloses that the work of the auditor is incomplete or inaccurate or that the examination was not

<sup>1/</sup> See section 603(b) of the regulations and section 223(a) of these instructions.

conducted impartially by him, or for any other reason the examination and report of the auditor is not satisfactory, the supervisor shall reaudit a larger sample of the auditor's work in the same or other counties and may, with the approval of the Secretary to the State committee, have all or a portion of the work of the auditor in any county or counties previously examined by the auditor rechecked. The supervisor shall select a portion of the counties to be reaudited by him and examine the auditor's work therein before the auditor completes the examination of all counties assigned to him.

(d) Each auditor shall make a report on his examination of the records and reports in each county office and this report shall be in the form hereinafter prescribed in connection with the items to be examined. The auditor's report shall be prepared in duplicate originals and both filed with the supervisor. The duplicate shall then be forwarded by the State office to the Regional Director.

Sec. 402. Publication and Notice of Farm Acreage Allotments, Normal Yields, and Marketing Quotas.<sup>2/</sup> - (a) Form Cotton 210 shall be examined to determine whether it is in proper form:

1. One copy must remain freely available for public inspection in the county office.

2. One copy must remain freely available for public inspection in the office of the County Agricultural Extension Agent for the county (hereinafter referred to as the county agent's office).

3. One copy must have been posted for not less than 30 calendar days in a conspicuous place in the county or in each administrative area in the county, as the case may be.

(b) A representative number of forms Cotton 209 shall be audited to determine whether they are in proper form and that a notice was mailed to the operator of each farm in the county for which a cotton acreage allotment was established:

1. A copy of the notice which was addressed to the farm operator must be filed in the folder for the farm.

2. The copy on file must show the date on which it was issued and by whom it was signed on behalf of the county committee.

3. Items 1, 2, and 3 must be completed properly.

4. A representative number of copies of the notices shall be compared with the comparable information on form Cotton

<sup>2/</sup> See sections 202 and 203 of the regulations and sections 202 and 203 of these instructions.



210 and further verified by comparing them with the information shown on Forms ACP-58 or on ACP-58-a (Forms NCR-209a in the North Central Region).

(c) The auditor's report shall be designated as the "Auditor's Report on Publication and Notice of Farm Acreage Allotments, Normal Yields, and Marketing Quotas Pursuant to Sec. 402(c), Cotton 208-SR /NCR or NCR, as the case may be", form Cotton 280, U. S. Department of Agriculture, Agricultural Adjustment Administration, and shall show the following information:

1. The first and last day of the period during which and the place or places at which form Cotton 210 was posted in a conspicuous place in the county or in each administrative area in the county, as the case required,
2. The total number of notices on form Cotton 209 which were prepared and mailed to farm operators.
3. The dates on which the first and the last notices on form Cotton 209 were mailed to farm operators.

Sec. 403. Measurement of Farms. - (a) Form Cotton 218 shall be examined to determine whether it is in proper form. 3/

1. One copy must be bound in a suitable file folder as a permanent record in the county office and the original thereof must have been forwarded to the State office.
2. The information for each farm as shown on form Cotton 218 shall be compared with the same information on the record of the measurements of the farm which is made and kept among the records of the county office in accordance with the established procedure of the Agricultural Adjustment Administration.
3. The information for each farm in the county on which the acreage planted to cotton in 1938 was in excess of the acreage allotment established therefor must appear on form Cotton 218.
4. One copy must be signed by a member of the county committee and the date of his signature must appear thereon.

(b) The auditor's report shall show the date form Cotton 218 was prepared and approved by the county committee and the date the original thereof was forwarded to the State office and shall be in the following form:

3/ See sections 301 and 302 of the regulations and section 204 of these instructions.

Cotton 281  
U. S. Department of Agriculture  
Agricultural Adjustment Administration

AUDITOR'S REPORT ON MEASUREMENTS  
Pursuant to Sec. 403, Cotton 208-SR \*

County, State of \_\_\_\_\_

Form Cotton 218 prepared \_\_\_\_\_, 193\_\_\_\_, and  
forwarded to State office \_\_\_\_\_, 193\_\_\_\_.

Farm classification:	Number of farms	Sum of cotton acreage allotments	Sum of acreages planted to cotton	Excess or deficiency #
1	2	3	4	5
Overplanted				
Not overplanted				
Total				

\* or ECR or NCR, as the case may be.

# Indicate the amount by which column 4 exceeds column 3 by a plus sign(+) and the amount by which column 3 exceeds column 4 by a minus sign (-).

Sec. 404. Issuing Marketing Cards and Marketing Certificates. -

(a) The consignment of forms Cotton 211 and forms Cotton 214 to the county office and the use thereof shall be audited:

1. Form Cotton 250 shall be examined to determine the number of forms Cotton 211 and forms Cotton 214 issued, or prepared for issuance, to producers and the serial numbers thereof. 4/

2. The signature of each producer whose name appears in column C of form Cotton 250 must appear in column E thereof unless the form Cotton 211 or form Cotton 214 prepared for issuance to the producer was not delivered and is on file in the county office. 5/

4/ See sections 205, 207(b), 212(g), 212(h), 213, 217(b), and 207(a) of these instructions.

5/ See section 205(b) of these instructions.

3. The blank stock of forms Cotton 211 and forms Cotton 214 shall be examined to determine the total number of each on hand and the inclusive serial numbers thereof. The serial numbers of any destroyed, mutilated, or undelivered forms Cotton 211 or forms Cotton 214 shall be individually noted on form Cotton 282 under the heading "Remarks". The total number of forms Cotton 211 or forms Cotton 214 delivered to producers as shown on form Cotton 250, plus the total number of destroyed, mutilated, undelivered, and unused forms Cotton 211 or forms Cotton 214 on hand must equal the total number of forms Cotton 211 or forms Cotton 214 consigned to the county office as shown on forms Cotton 252 and the serial numbers thereof must agree with the serial numbers as shown on form Cotton 252 or a satisfactory reconciliation furnished. 6/

(b) The consignment of forms Cotton 211-A to the county office and the use thereof shall be audited: 7/

1. Form Cotton 253, where the printed title has been changed to read "Register of Forms Cotton 211-A", shall be examined to determine the number of books of forms Cotton 211-A issued, or prepared for issuance, to producers and the serial numbers of the forms Cotton 211-A.

2. The signature of each producer whose name appears in column E of form Cotton 253 must appear in Column G thereof unless the book of forms Cotton 211-A prepared for issuance to the producer was not delivered and is on file in the county office.

3. Form Cotton 250 shall be examined to determine that a white marketing card (form Cotton 211) or a Sea-Island or American-Egyptian cotton marketing certificate (form Cotton 214) was issued to each producer to whom a form Cotton 211-A was issued.

4. The blank stock of forms Cotton 211-A shall be examined to determine the total number on hand and the inclusive serial numbers thereof. The serial numbers of any destroyed, mutilated, or undelivered forms Cotton 211-A shall be individually noted on form Cotton 282 under the heading "Remarks". The total number of forms Cotton 211-A delivered to producers as shown on form Cotton 253 plus the total number of destroyed, mutilated, undelivered, and unused forms Cotton 211-A on hand must equal the total number of forms Cotton 211-A consigned to the county office as shown on forms Cotton 252 and the serial numbers thereof must agree with the serial numbers as shown on form Cotton 252 or a satisfactory reconciliation furnished. 8/

6/ See section 201(b)3 of these instructions.  
7/ See section 206 of these instructions.  
8/ See section 201(b)3 of these instructions.



(c) The consignment of forms Cotton 212 and 213 to the county office and the use thereof shall be audited:

1. Form Cotton 253 shall be examined to determine the number of forms Cotton 212 and 213 issued, or prepared for issuance, to producers and the serial numbers thereof. 9/

2. The signature of each producer whose name appears in column E of form Cotton 253 must appear in column G thereof unless the book of forms Cotton 212 and 213 prepared for issuance to the producer was not delivered and is on file in the county office. 10/

3. Form Cotton 254 shall be examined to determine that the serial number of the form Cotton 212 issued to each producer appears in column (2) of form Cotton 254 opposite the producer's name.

4. If a book of forms Cotton 212 and 213 was issued to the operator of the farm pursuant to the agreement of all producers on the farm, a form Cotton 212-A executed by all producers on the farm must be filed in the folder for the farm. 11/

5. The blank stock of forms Cotton 212 and 213 shall be examined to determine the total number on hand and the inclusive numbers thereof. The serial numbers of any destroyed, mutilated, or undelivered forms Cotton 212 and 213 shall be individually noted on form Cotton 282 under the heading "Remarks". The total number of forms Cotton 212 and 213 delivered to producers as shown on forms Cotton 253 plus the total number of destroyed, mutilated, undelivered, and unused forms Cotton 212 and 213 on hand must equal the total number of forms Cotton 212 and 213 consigned to the county office as shown on forms Cotton 252 and the serial numbers thereof must agree with the serial numbers as shown on form Cotton 252 or a satisfactory reconciliation furnished. 12/

(d) In case any marketing card or marketing certificate is lost, destroyed, stolen 13/, or canceled 14/, a copy of the notices of cancellation, pertinent correspondence, and a memorandum of any findings of the county committee in connection with the loss, destruction, or theft or the canceled marketing card or certificate must be filed in the folder for the farm and the correct notations must appear on form Cotton 250 or form Cotton 253, as the case may be.

(e) The auditor's report should show the following information:

9/ See sections 402(a), 402(b), 402(c), 403(b), 403(c), 405, and 406 of the regulations and sections 211, 215, 216, 217(c), and 220(e) of these instructions.

10/ See section 211(d) of these instructions.

11/ See section 402(b) of the regulations and section 209(o) of these instructions.

12/ See section 201(b) of these instructions.

13/ See section 406 of the regulations and section 217 of these instructions.

14/ See sections 402(d), 402(c), and 405 of the regulations and sections 212(f), 213, and 220(e) of these instructions.

Cotton 282  
U. S. Department of Agriculture  
Agricultural Adjustment Administration

AUDITOR'S REPORT ON MARKETING CARDS AND CERTIFICATES

Pursuant to Sec. 404(e), Cotton 208-SR \*

County, State of \_\_\_\_\_

Form	Number	Inclusive	Number	Inclusive	Number	Inclusive
Cotton	of	serial numbers	of	serial numbers	of	serial numbers
No.	consigned	of copies	issued	of copies	blank	of blank
	consigned	consigned	issued	issued	copies	copies
	From	To	From	To	From	To
1	2	3	4	5	6	7
211						
211-A						
212						
213						
214						

Remarks: #

\* or EOR of NCR, as the case may be.

# List by form numbers all omitted serial numbers and list by form numbers the serial numbers of any destroyed, mutilated, and undelivered marketing cards or certificates, showing which were destroyed, which were mutilated, etc.

Sec. 405. Reports from Ginners. - (a) The originals of forms Cotton 216 submitted by each ginner, copies of the form Cotton 216 prepared in the county office and designated "Extract", and the original of forms Cotton 216 prepared in other county offices and designated "Extract" must be filed in the numerical order of the report numbers in a folder for each gin. 15/ Forms Cotton 216 should be examined to determine that a copy of form Cotton 216 marked "Extract" has been prepared in the county office with respect to cotton ginned in the county which was produced on farms located in any other county.

(b) All reports on form Cotton 216 which were incomplete or in error must have been corrected and the correctly prepared reports filed in the folder for the gin. 16/ In the event a ginner has failed or refused to make

15/ See section 601 of the regulations and sections 219(a) and 219(b) of these instructions.

16/ See section 219(c) of these instructions.



a report on form Cotton 216 or has made a false report, the auditor shall report to the State office the action taken by the county office and by the ginner. 17/

(c) The postage account with each ginner must be audited to determine that the charges for postage have been correctly made and satisfied. 18/

(d) The auditor's report should show the following information for all gins located in the county and in every county from which forms Cotton 216 designated "Extract" were received by the county office:

Cotton 283  
U. S. Department of Agriculture  
Agricultural Adjustment Administration

AUDITOR'S REPORT ON EXAMINATION OF REPORTS FROM GINNERS  
Pursuant to Sec. 405(d), Cotton 208-SR \*

County, State of \_\_\_\_\_

Serial No. of gin **	Number of reports	Postage incurred	Number of bales #	Total gross weight	Total net weight ##	Net weight of cotton ginned for farms in other counties	Net weight of cotton ginned for farms in this county
1	2	3	4	5	6	7	8
		\$					
Total		\$					

\* or ECR or MCR, as the case may be.

\*\* For gins located in other counties, show the gin serial number assigned in that county preceded by the State and county code number for that county.

# Count round bales as half bales.

## Deduct for bagging and ties 22 pounds for each square bale and 3 pounds for each round bale.

Sec. 406. Record of Cotton Ginned for Farms Planting Within Acreage Allotments. - (a) The entries on form Cotton 251 for a representative number of farms in the county shall be verified by comparing them with the related forms Cotton 216. In determining whether the entries have been

17/ See sections 601(c) and 606 of the regulations.

18/ See section 219(d) of these instructions.



made correctly, the entries for approximately 2 to 5 percent of the farms in the county should be examined and, if found to be correct, it will not be necessary to examine the entries for a greater number of the farms unless the auditor finds that it will be necessary. If it is found that any error was made by the county office in posting to form Cotton 251 the reports of cotton ginned, the entries for all farms in the county on form cotton 251 shall be verified by comparing them with the related forms Cotton 216. The total number of pounds of lint cotton ginned for each farm as shown on form Cotton 251 must be entered in column 33 of form Cotton 251 opposite the farm serial number and the total of all entries in column 33 of form Cotton 251 must be entered on the last sheet thereof. Forms Cotton 251 must be kept securely fastened in a binder as a part of the permanent records of the county office. 19/

(b) The auditor's report shall be designated as the "Auditor's Report on Examination of Form Cotton 251, Pursuant to Sec. 406(b), Cotton 208-SR ECR or NCR, as the case may be", form Cotton 284, U. S. Department of Agriculture, Agricultural Adjustment Administration, and must show the following information:

1. That the record of cotton ginned for all farms in the county on which the acreage planted to cotton did not exceed the cotton acreage allotments established therefor is correctly shown on forms Cotton 251.

2. The total amount of cotton shown in column 33 of form Cotton 251.

Sec. 407. Farm Accounts for Farms Planting in Excess of Acreage Allotments. - (a) A farm account on form Cotton 254 must be established for each farm in the county on which the acreage planted to cotton is in excess of the farm acreage allotment as shown on form Cotton 218. 20/

(b) The farm account on each form Cotton 254 shall be audited as follows:

1. Part IV<sup>21/</sup> must show correctly -

- (1) the farm account serial number
- (2) the sheet number and total number of sheets,

19/ See section 208 of these instructions.

20/ See section 403 of these instructions.

21/ See section 209(a) of these instructions.

- (3) the State and county code and farm serial number,
- (4) the name of the farm operator, and
- (5) the address of the farm operator.

2. Part I 22/ must show correctly -

- (1) the farm acreage allotment,
- (2) the normal yield per acre,
- (3) the normal production of the farm acreage allotment,
- (4) the cotton on hand,
- (5) the farm marketing quota on the basis of the normal production of the farm acreage allotment plus the amount of cotton on hand at the beginning of the 1938-1939 marketing year.
- (6) the acreage planted to cotton on the farm,
- (7) the actual production of the planted acreage,
- (8) the actual yield per acre,
- (9) the actual production of the farm acreage allotment, and
- (10) the final adjusted farm marketing quota for the farm.

3. The entries in columns 1, 4, 5, and 6 of Part V must be verified by comparing them with the related entries on form Cotton 255 for the farm 23/, and form Cotton 255 shall be audited to determine whether it has been prepared properly. 24/ Where there are only two or three producers on the farm, the verification may be made without recomputing the entry. The entries in column (3) of Part V must be verified by an examination of any memoranda of the county committee showing the results of inspection of the cotton on hand at the beginning of the 1938-1939 marketing year and by an examination of the basis for issuing forms Cotton 212 and 213 for cotton released from the Commodity Credit Corporation cotton loan. 25/

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22/ See sections 209(c) and 220(d) of these instructions,  
23/ See section 209(d) of these instructions.  
24/ See section 209(b) of these instructions.  
25/ See sections 209(d) 2 and 215 of these instructions.



4. The entries in column 7 of Part V must be verified by recomputation by the auditor.<sup>26/</sup> If the county committee changed the original apportionment of the farm marketing quota under paragraph 1 of section 205 of the regulations, pursuant to a complaint filed in accordance with paragraph 3 of section 205 of the regulations, the amount of the producer marketing quotas as reapportioned must appear in column 7 of Part V and a memorandum, signed by a member of the county committee, showing the basis of the reapportionment must be filed in the folder for the farm.<sup>27/</sup>

5. The entries on line (a) in columns 8 through 20 of Part VI shall be verified by computing again for each producer the amount of his share in the cotton ginned as reported on form Cotton 216 and form Cotton 221.<sup>28/</sup>

6. The entries in column 21 of Part VI shall be verified by comparing them with the related entries in column 12 of form Cotton 254-A. Form Cotton 254-A shall be audited to determine that it has been prepared properly and correctly computed.<sup>29/</sup> If the farm marketing quota was increased on the basis of the actual production of the farm acreage allotment, the issuance of new forms Cotton 212 and 213 shall be audited to determine whether the producers were entitled to have new forms Cotton 212 and 213 for the amount of the increase issued to them.<sup>30/</sup> If the county committee changed the apportionment or reapportionment of the farm marketing quota as shown on form Cotton 254-A, pursuant to a complaint filed in accordance with paragraph 3 of section 205 of the regulations, the amount of the producer marketing quotas as changed must appear in column 21 of Part VI and a memorandum, signed by a member of the county committee, showing the basis of the change must be filed in the folder for the farm.<sup>31/</sup>

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<sup>26/</sup> See paragraph 1, section 205 of the regulations and section 210(a) of these instructions.

<sup>27/</sup> See section 210(b) of these instructions.

<sup>28/</sup> See sections 214 and 218 of these instructions and, in the Southern Region, 1938 General Letter No. 37, in the East Central Region, ECR-ADM-244, and in the North Central Region, NCR-CMQ-Letter No. 2.

<sup>29/</sup> See section 205 of the regulations and section 220 of these instructions.

<sup>30/</sup> See section 220(e) of these instructions.

<sup>31/</sup> See section 220(g) of these instructions.

7. The entries in column 22 of Part VI shall be verified by subtracting the entry in column 21 from the entry on line (a) in column 20 in Part VI. 32/

8. The entries on line (b) in columns 8 through 20 of Part VI shall be verified by comparing them with the entries on each form Cotton 213-b and its related form Cotton 222. 33/ It will not be necessary to change an entry on line (b) in columns 8 through 20 of Part VI because a form Cotton 222 was filed after the entry was posted. Instead, form Cotton 222 in this case shall be used in connection with verifying column 6 of form Cotton 257. 34/

9. If an entry appears in line 5, Part I of form Cotton 213-b, the related entry in columns 23 through 31 of Part VII must be verified by comparing it with the related form Cotton 219 or Cotton 219 A and with the entry in connection therewith on form Cotton 256. 35/ If the penalty shown on line 5, Part I of form Cotton 213-b to have been incurred was not remitted, no entry in connection therewith shall appear in columns 23 through 31 of Part VII and the entry in connection therewith on line (b) in the column headed "Reference No." of columns 8 through 19 of Part VI must be circled in red. 36/

10. Each form Cotton 213-b must be filed in the folder for the farm and any related form Cotton 222. 37/

11. The entries in columns 32 through 36, Part VII of form Cotton 254 shall be verified by comparing them with the related entries in form Cotton 257, form Cotton 258, and form Cotton 256. 38/ Each entry on form Cotton 257 shall be verified and the form must have been signed by a member of the county committee and the treasurer of the county committee. 39/

12. In case funds were tendered to be held in escrow or a bond of indemnity was executed to secure payment of the penalty estimated to be incurred 40/, the memorandum

32/ See section 223(b)6 of these instructions.

33/ See section 221(a) of these instructions.

34/ See section 222(a)9 of these instructions.

35/ See subsections (b), (d), and (e) of section 221 of these instructions.

36/ See section 221(b)6 of these instructions.

37/ See section 221(c) of these instructions.

38/ See subsections (d) and (e) of section 222 of these instructions.

39/ See section 508 of the regulations and section 222(a) of these instructions.

40/ See sections 402(d) and 507 of the regulations.



of the county committee showing the basis of the determination of the estimated amount of the penalty must be on file in the folder for the farm. 41/ If funds were tendered to be held in escrow, form Cotton 219 and form Cotton 256 must be examined to determine that they are in proper form. 42/ If a bond of indemnity on form Cotton 215 was tendered, the original of the bond must be filed in the folder for the farm and it must be examined to determine that it was executed correctly. 43/ Part II of form Cotton 254 must be examined to see that the necessary information appears therein. 44/ Part VII of form Cotton 254 should be examined to see that the necessary information appears therein and that the related forms Cotton 219 and 258 are on file in the county office and have been posted to form Cotton 256. 45/

13. If a white marketing card (form Cotton 211) was issued for the reason that it was estimated the total production of lint cotton in 1938 on the farm would not exceed 1,000 pounds or for the reason that it was estimated the actual production of the acreage planted to cotton would not exceed the normal production of the farm acreage allotment 46/, the memorandum of the county committee showing the basis of the determination of the estimated amount of the production must be on file in the folder for the farm. 47/ If a penalty was incurred, the entries in Part VII of form Cotton 254, in form Cotton 256, and in the related form Cotton 219 shall be verified. 48/

14. The amount by which the sum of the entries for all producers on lines (b) of columns 24 through 30 headed "Amount" of Part VII of form Cotton 254 exceeds the sum of the entries for all producers on line (b) of columns 33 and 35 of said Part must be entered in the margin to the right of column 37 thereof and these entries must be compared with entries on the related form Cotton 259. 49/

(c) Form Cotton 217, executed by the operator of the farm must be filed in the folder for the farm. 50/ It shall be examined to determine that it is properly prepared and approved by the county committee and the treasurer of the county committee. 51/

- 41/ See section 212(a) of these instructions.
- 42/ See subsections (b) and (c) of section 212 of these instructions.
- 43/ See section 212(c) of these instructions.
- 44/ See section 212(d) and 223(f) of these instructions.
- 45/ See section 223(f) of these instructions.
- 46/ See sections 402(d), 402(c), and 502 of the regulations.
- 47/ See sections 212(h) and 213 of these instructions.
- 48/ See section 223(g) of these instructions.
- 49/ See subsections (a) and (c) of section 225 of these instructions.
- 50/ See section 603(b) of the regulations.
- 51/ See subsections (a) and (h) of section 223 of these instructions.

(d) The entries on form Cotton 217 and form Cotton 254 must be compared and verified as outlined in subsections (b), (c), (d), (e), (f), and (g) of section 223 of these instructions.

(e) If the examination of any farm account on form Cotton 254 indicated that a penalty has been incurred that has not been remitted to the treasurer of the county committee, a copy of such form Cotton 254 shall be made by the auditor to accompany his report, together with all relevant information concerning the failure or refusal to remit the penalty.

(f) The auditor's report should be in the following form:

Cotton 285  
U. S. Department of Agriculture  
Agricultural Adjustment Administration

AUDITOR'S REPORT ON FARM ACCOUNTS ON FORM COTTON 254  
Pursuant to Sec. 407(f), Cotton 208-SR \*

\_\_\_\_\_ County, State of \_\_\_\_\_

Farm account serial number **	Farm market- ing quota #	Amount of cotton produced ##	Amount of cotton marketed #	Amount of penalties remitted	Amount of refunds	Remittances to Secre- tary of Agriculture	Amount of unpaid penalties
1	2	3	4	5	6	7	8
				\$	\$	\$	\$
Total				\$	\$	\$	\$

\* or ECR or NCR, as the case may be.

\*\* Divide the list of farms in four parts as follows: (1) Regular; (2) funds held in escrow; (3) bonds of indemnity furnished; (4) white marketing cards issued without bonds of indemnity or funds held in escrow.

# Include cotton on hand from a previous crop at beginning of 1938-1939 marketing year.

## The total of column 3 plus the total of column 33 of form Cotton 251 (see section 406(b) of these instructions) must equal the total of column 8 of the auditor's report on examination of reports from ginneries (see section 405(d) of these instructions), or must not vary therefrom by more than 100 pounds.



Sec. 408. Cotton Special Deposit Trust Account and Miscellaneous Expenses. - (a) The bank book, statements of the depository bank, canceled checks, and the check stubs or counterfoils of the check book of the treasurer of the county committee shall be examined and reconciled with the balance in the cotton special deposit trust account. The balance in the bank account must be equal to the result obtained by subtracting from the sum of the amounts on forms Cotton 219 and 219A the sum of the amounts on forms Cotton 258 and 259. The total of column 4 of form Cotton 256 should equal the total of the entries on lines 3, Part II of forms Cotton 254 for all farms for which funds were held in escrow. The total of column 13 of form Cotton 256 must equal the total of column 5 of form Cotton 285. 52/ The total of columns 36 of Part VII of all forms Cotton 254 must equal the total of column 6 of form Cotton 285. The total of column 7 of form Cotton 285 must equal the total of all forms Cotton 259 and also the total of the entries in the margin to the right of column 37 of Part VII of all forms Cotton 254.

(b) The serial numbers of forms Cotton 219, 219A, and 258 must be examined to determine that the serial numbers of the blank stock of each and the serial numbers of the used forms Cotton 219, 219A, and 258 account for all of such forms assigned to the county office. 53/

(c) The amount of postage expenses incurred in connection with forms Cotton 211-A-t, 213-b, and 221-b shall be audited by examining Postoffice Department Forms 3582a and Forms 3582a-F to determine whether the charges therefor have been correctly made and satisfied. 54/ The service charges, collection fees, and deposit deductions charged by the depository bank or banks for the cotton special deposit trust account shall be audited to determine whether the charges have been correctly made and satisfied. 55/

(d) The auditor's reports shall be in the following form:

52/ See section 407(f) of these instructions.

53/ See section 201(b)3 of these instructions.

54/ See section 224(d) of these instructions and, in the Southern Region, 1938 General Letter No. 34, in the East Central Region, ECR-ADM-222, and in the North Central Region, the memorandum of September 15, 1938.

55/ See section 224(c) of these instructions.

Cotton 286  
U. S. Department of Agriculture  
Agricultural Adjustment Administration

AUDITOR'S REPORT ON RECEIPT FORMS  
Pursuant to Sec. 408(d), Cotton 208-SR \*

\_\_\_\_\_ County, State of \_\_\_\_\_

Form No. Cotton	Inclusive serial numbers of forms consigned		Inclusive serial numbers of forms used		Inclusive serial numbers of blank forms	
	From	To	From	To	From	To
219						
219A						
258						

Remarks: #

Cotton 287  
U. S. Department of Agriculture  
Agricultural Adjustment Administration

AUDITOR'S SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS  
COTTON SPECIAL DEPOSIT TRUST ACCOUNT  
Pursuant to Sec. 408(d), Cotton 208-SR \*

as of \_\_\_\_\_, 193\_\_\_\_\_

\_\_\_\_\_ County, State of \_\_\_\_\_

Name of Depository \_\_\_\_\_

Address of Depository \_\_\_\_\_

\* or ECR or NCR, as the case may be.

# List by form numbers the serial numbers of any destroyed or mutilated receipts, showing which were destroyed and which were mutilated.



1. Funds received to be held in escrow \$ \_\_\_\_\_  
(Total of column 4 of form Cotton 256)
2. Transfers of funds held in escrow \_\_\_\_\_  
(Total of column 8 of form Cotton 256)
3. Balance of funds held in escrow \$ \_\_\_\_\_  
(Item 1 minus item 2)
4. Collections \_\_\_\_\_  
(Total of column 13 of form Cotton 256)
5. Disbursements:  
(Total of column 19 of form Cotton 256)
  - a. Refunds to producers \$ \_\_\_\_\_  
(Total of forms Cotton 258)
  - b. Remittances for transmittal  
to Treasurer of U. S. \_\_\_\_\_  
(Total of forms Cotton 259)Total of disbursements \_\_\_\_\_  
(Item 5a plus item 5b)
6. Balance of collections \_\_\_\_\_  
(Item 4 minus item 5)
7. Balance of total receipts # \_\_\_\_\_  
(Item 3 plus item 6)

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Cotton 288

U. S. Department of Agriculture  
Agricultural Adjustment Administration

AUDITOR'S REPORT ON MISCELLANEOUS EXPENSES  
Pursuant to Sec. 408(d), Cotton 208-SR \*

\_\_\_\_\_ County, State of \_\_\_\_\_

1. Postage expense (forms Cotton 211-A-t, 213-b, and 221-b) \$ \_\_\_\_\_
2. Service charges by the depository bank(s) \_\_\_\_\_
3. Total \_\_\_\_\_

\* or ECR or NOR, as the case may be.

# If the accounts for all farms have been closed, the figure in item 7,  
as well as in items 3 and 6, should be zero.

Sec. 409. Auditor's Certificate. - (a) Any comments not covered by the reports heretofore outlined to be made by the auditor or which may be necessary to explain any phase of the work in the county office which was not done in accordance with the applicable regulations and instructions or which was not done at all shall be included in the auditor's report.

(b) The auditor shall make the following certification at the time his report on each county office is submitted to the supervisor:

Cotton 289  
U. S. Department of Agriculture  
Agricultural Adjustment Administration

CERTIFICATE OF AUDITOR

Pursuant to Sec. 409(b), Cotton 208-SR \*

The undersigned hereby certifies that, on   193   day of   193  , the records and reports of the County Agricultural Conservation Committee for   County, State of  , in connection with Cotton 207, "Regulations Pertaining to Cotton Marketing Quotas for the 1938-1939 Marketing Year," were audited by the undersigned in accordance with the applicable instructions in Cotton 208-SR\*, Part IV, and were found to be correct with the exceptions set forth in this report.

Dated:   193  .

(Signature of Auditor)

\* or ECR or NCR, as the case may be.